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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 20th November, 1963

G.S.R. 1814.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts sugar described in column (3) of the Table below and falling under sub-Item (1) of Item No. 1 of the First Schedule to the Central Excises and Salt Act, 1944, (1 of 1944) produced in factories specified in column (2) of the said Table from so much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column (4) thereof.

TABLE

Sl. No.	Factories	Description of Sugar	Duty
(1)	(2)	(3)	(4)
1	Any factory in the States of Madras, Mysore and Kerala which in any previous year, had commenced production of sugar any time after the 30th day of June and before the 1st day of November.	(i) Sugar produced during the period beginning from any day after the 30th day of June, 1963 and ending with the 31st day of October, 1963 which is in excess of the quantity produced during the corresponding period in 1962. (ii) Sugar produced during the period beginning from any day after the 31st day of October, 1963 and ending with 31st day of March, 1964 which is in excess of the quantity produced during the corresponding period in 1961-62.	50 per cent of the duty (standard rate). 80 per cent of the duty (standard rate).
2	Any factory other than factories referred to above against Sr. No. 1 which in any previous year had commenced production on or after the 1st day of November.	(i) Sugar produced during the month of November, 1963 which is in excess of the quantity produced during the same month in 1961.	50 per cent of the duty (standard rate).

(1)	(2)	(3)	(4)
		(11) Sugar produced during the period after the 30th day of November, 1963 and ending with 31st day of March, 1964 which is in excess of the quantity produced during the corresponding period in 1961-62.	80 per cent of the duty (standard rate).
3. Any factory		Sugar produced during the period after the 31st day of March 1964 and ending with 30th day of June, 1964 which is in excess of the quantity produced during the corresponding period in 1962.	50 per cent of the duty (standard rate).

Provided that in the case of factories which went into production only in 1959-60, or thereafter (after a trial run in the season immediately preceding), a rebate at a flat rate of thirty per cent. of the basic excise duty shall be granted only on such quantity of sugar produced during the 1963-64 season as is in excess of the actual production in 1961-62 or the notional production calculated in accordance with any of the following formulae as may be applicable, whichever is higher:

- (a) Factories which had a trial run during 1958-59, or went into production in 1959-60 and 1960-61.

$$\text{Notional production} = C \times d \times \frac{r}{100}$$

- (b) Factories which went into production in 1961-62, or had a trial run in 1960-61.

$$\text{Notional production} = .9C \times .9d \times \frac{r}{100}$$

- (c) Factories which went into production in 1962-63, or had a trial run in 1961-62.

$$\text{Notional production} = .85C \times .85d \times \frac{r}{100}$$

- (d) Factories which go into production in 1963-64.

$$\text{Notional production} = .7C \times .6d \times \frac{r}{100}$$

'C' means the licensed capacity of the factory reduced to 22 hours working, i.e., multiplying the licensed capacity by 22/24.

'd' means the average duration of the season in days in 1961-62 in the State in which the factory is situated. This is reckoned by dividing the number of hours actually worked by 22.

'r' means sugar produced expressed as percentage of cane crushed by the factory in 1963-64.

Explanation 1.—Any sugar obtained from reprocessing of sugar-house products left over in process at the end of the previous season shall be taken into account for computing the production during 1963-64.

Explanation 2.—Any sugar obtained by reprocessing defective or damaged sugar or by refining gur, khandsari sugar or brown sugar, as well as any sugar left over in process in the sugar-house at the end of the season, shall not be taken into account for computing the quantity of sugar produced for the purpose of column (3) of the Table above.

[No. 200/63.]

R. N. MISRA, Jt. Secy.